



3014 (02-09-04)

ANNUAL REPORT

OF

Name: MCFARLAND WATER & SEWER UTILITY

Principal Office: 5915 MILWAUKEE STREET
P.O. BOX 110
MCFARLAND, WI 53558-0110

For the Year Ended: DECEMBER 31, 2002

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: MCFARLAND WATER & SEWER UTILITY**Utility Address:** 5915 MILWAUKEE STREET

P.O. BOX 110

MCFARLAND, WI 53558-0110

When was utility organized? 1/1/1941**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR DON PETERSON**Title:** VILLAGE ADMINISTRATOR**Office Address:**

5915 MILWAUKEE STREET

P.O. BOX 110

MCFARLAND, WI 53558-0110

Telephone: (608) 838 - 3153**Fax Number:** (608) 838 - 3619**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name:**Title:****Office Address:** VIRCHOW, KRAUSE & CO., LLP

TEN TERRACE COURT

P.O. BOX 7398

MADISON, WI 53707

Telephone: (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:** cpa@virchowkrause.com

President, chairman, or head of utility commission/board or committee:

Name: MIKE HARRIED**Title:** CHAIR OF PUBLIC UTILITIES COMMISSION**Office Address:**

5915 MILWAUKEE STREET

P.O. BOX 110

MCFARLAND, WI 53558-0110

Telephone: (608) 838 - 3153**Fax Number:** (608) 838 - 3619**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name:**Title:**

Office Address: VIRCHOW, KRAUSE & CO., LLP
TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707

Telephone: (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:** cpa@virchowkrause.com**Date of most recent audit report:** 2/20/2003**Period covered by most recent audit:** YEAR ENDED 12/31/02

Names and titles of utility management including manager or superintendent:

Name: MR ALLAN COVILLE**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**

5115 TERMINAL DRIVE
P.O. BOX 110
MCFARLAND, WI 53558-0110

Telephone: (608) 838 - 7287**Fax Number:** (608) 838 - 6823**E-mail Address:**

Name of utility commission/committee: McFarland Public Utilities Committee

Names of members of utility commission/committee:

TOM CARNEY
MIKE HARRIED
GARY KARL
GAIL MALY
PATRICK MILES
WILLIAM SCHRAGE

Is sewer service rendered by the utility? YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	905,148	884,503	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	346,690	264,675	2
Depreciation Expense (403)	159,166	152,036	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	148,641	141,628	5
Total Operating Expenses	654,497	558,339	
Net Operating Income	250,651	326,164	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	250,651	326,164	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	38,807	9,063	10
Miscellaneous Nonoperating Income (421)	165,182	189,004	11
Total Other Income	203,989	198,067	
Total Income	454,640	524,231	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	454,640	524,231	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	142,257	81,772	14
Amortization of Debt Discount and Expense (428)	3,545	3,545	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	51,960	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	145,802	137,277	
Net Income	308,838	386,954	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,452,612	1,065,658	20
Balance Transferred from Income (433)	308,838	386,954	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,761,450	1,452,612	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INVESTMENT INCOME	38,807	5
Total (Acct. 419):	38,807	
Miscellaneous Nonoperating Income (421):		
SEWER UTILITY OPERATING INCOME	165,182	6
Total (Acct. 421):	165,182	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	905,148	0	0	0	905,148	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
.						
Revenues subject to Wisconsin Remainder Assessment	905,148	0	0	0	905,148	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	129,319		129,319	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	68,561		68,561	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	197,880	0	197,880	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	7,703,009	7,377,771	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,309,183	1,154,888	2
Net Utility Plant	6,393,826	6,222,883	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	3,830,541	3,469,969	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	1,015,239	954,814	4
Net Nonutility Property	2,815,302	2,515,155	
Investment in Municipality (123)	0	0	5
Other Investments (124)	260,810	104,939	6
Special Funds (125)	510,382	456,722	7
Total Other Property and Investments	3,586,494	3,076,816	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,616,285	1,229,244	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	180,565	176,775	11
Other Accounts Receivable (143)	0	2,268	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	28,445	34,321	14
Materials and Supplies (150)	11,929	12,990	15
Prepayments (165)	0	9,190	16
Other Current and Accrued Assets (170)	819	3,658	17
Total Current and Accrued Assets	1,838,043	1,468,446	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	38,995	42,540	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	203	0	20
Total Deferred Debits	39,198	42,540	
Total Assets and Other Debits	11,857,561	10,810,685	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	230,927	230,927	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,761,450	1,452,612	23
Total Proprietary Capital	1,992,377	1,683,539	
LONG-TERM DEBT			
Bonds (221)	1,360,000	1,450,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	1,257,096	1,269,816	26
Total Long-Term Debt	2,617,096	2,719,816	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	73,033	164,797	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	5,000	5,000	30
Taxes Accrued (236)	92,880	92,707	31
Interest Accrued (237)	76,611	9,779	32
Other Current and Accrued Liabilities (238)	20,231	22,955	33
Total Current and Accrued Liabilities	267,755	295,238	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	117,931	87,561	35
Other Deferred Credits (253)	4,781	4,781	36
Total Deferred Credits	122,712	92,342	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)	33,465	28,004	39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	33,465	28,004	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	6,824,156	5,991,746	41
Total Liabilities and Other Credits	11,857,561	10,810,685	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	7,703,009	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	7,703,009	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,309,183	0	0	0	10
Total Accumulated Provision	1,309,183	0	0	0	
Net Utility Plant	6,393,826	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	1,154,888				1,154,888	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	159,166				159,166	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	6,876				6,876	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	166,042	0	0	0	166,042	13
Debits during year						14
Book cost of plant retired	11,747				11,747	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	11,747	0	0	0	11,747	19
Balance End of Year	1,309,183	0	0	0	1,309,183	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	3,469,969	365,572	5,000	3,830,541	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	3,469,969	365,572	5,000	3,830,541	
Less accum. prov. depr. & amort. (122)	954,814	65,425	5,000	1,015,239	3
Net Nonutility Property	2,515,155	300,147	0	2,815,302	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	11,929	12,990	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	11,929	12,990	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1996 Bonds	3,545	428	38,995	1
Total			38,995	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	230,927	1
Changes during year (explain):		2
Balance end of year	230,927	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Joint Water & Sewer MRB's	12/01/1996	12/01/2013	4.95%	1,360,000	1
Total Bonds (Account 221):				1,360,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
2001 STATE TRUST FUND LOAN	12/19/2001	03/15/2011	5.50%	1,230,000	1
1994 State Trust Fund Loan	03/15/1994	03/15/2004	4.50%	27,096	2
Total for Account 224				<u>1,257,096</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	92,707	1
Accruals:		
Charged water department expense	148,641	2
Charged electric department expense		3
Charged sewer department expense	2,313	4
Other (explain):		
NONE		5
Total Accruals and other credits	150,954	
Taxes paid during year:		
County, state and local taxes	139,428	6
Social Security taxes	10,287	7
PSC Remainder Assessment	1,066	8
Other (explain):		
NONE		9
Total payments and other debits	150,781	
Balance end of year	92,880	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1996 Joint Mortgage Revenue Bonds	6,135	73,266	73,631	5,770	1
Subtotal	6,135	73,266	73,631	5,770	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
1994 STATE TRUST FUND LOAN	1,420	1,341	1,794	967	3
2001 STATE TRUST FUND LOAN	2,224	67,650		69,874	4
Subtotal	3,644	68,991	1,794	70,841	
Notes Payable (231)					
None	0			0	5
Subtotal	0	0	0	0	
Total	9,779	142,257	75,425	76,611	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	3,361,704	0	0	2,630,042	0	5,991,746	1
Add credits during year:							
For Services	48,966					48,966	2
For Mains	195,745			347,410		543,155	3
Other (specify):							
HYDRANTS	18,550					18,550	4
IMPACT FEES	39,255					39,255	5
SPECIAL ASSESSMENTS	92,737			89,747		182,484	6
Deduct charges (specify):							
NONE						0	7
Balance End of Year	3,756,957	0	0	3,067,199	0	6,824,156	
Amount of federal and state grants in aid received for utility construction included in End of Year totals							0 8

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	165,810	2
WATER TOWER RESERVE	95,000	3
Total (Acct. 124):	260,810	
Special Funds (125):		
IMPACT FEE FUND	268,974	4
BOND REDEMPTION FUND	28,208	5
RESERVE ACCOUNT	169,000	6
REPLACEMENT ACCOUNT	26,200	7
DEPRECIATION ACCOUNT	18,000	8
Total (Acct. 125):	510,382	
Notes Receivable (141):		
NONE		9
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	180,565	10
Electric		11
Sewer (Regulated)		12
Other (specify):		
NONE		13
Total (Acct. 142):	180,565	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
Other (specify):		
NONE		16
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DELINQUENTS ON TAX ROLL	28,445	17
Total (Acct. 145):	28,445	
Prepayments (165):		
NONE		18
Total (Acct. 165):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):	0	
Other Deferred Debits (183):		
PRELIMINARY SURVEY AND INVESTIGATION	203	20
Total (Acct. 183):	203	
Payables to Municipality (233):		
NONE		21
Total (Acct. 233):	0	
Other Deferred Credits (253):		
WELL #2 REMEDIATION TRUST	4,781	22
Total (Acct. 253):	4,781	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	7,540,390	0	0	0	7,540,390	1
Materials and Supplies	12,459	0	0	0	12,459	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	1,232,035	0	0	0	1,232,035	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	3,559,330	0	0	0	3,559,330	6
Other (specify):					0	7
Average Net Rate Base	2,761,484	0	0	0	2,761,484	
Net Operating Income	250,651	0	0	0	250,651	8
Net Operating Income as a percent of						
Average Net Rate Base	9.08%	N/A	N/A	N/A	9.08%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	230,927	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,607,031	3
Other (Specify):		4
Total Average Proprietary Capital	1,837,958	
Net Income		
Net Income	308,838	5
Percent Return on Proprietary Capital	16.80%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

ACCOUNTANTS' COMPILATION REPORT

McFarland Water Utility
McFarland, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the McFarland Water Utility, an enterprise fund of the Village of McFarland as of December 31, 2002 and 2001, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2002 in the accompanying prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplemental schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. Accordingly, these financial statements and schedules are not designed for those who are not informed about such differences.

Madison, Wisconsin
February 20, 2003

Identification and Ownership - Contacts (Page iv)

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WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	853,040	1
Total Sales of Water	853,040	
Other Operating Revenues		
Forfeited Discounts (470)	4,545	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	41,379	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	6,184	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	52,108	
Total Operating Revenues	905,148	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	2,857	8
Pumping Expenses (620-625)	81,299	9
Water Treatment Expenses (630-635)	17,915	10
Transmission and Distribution Expenses (640-655)	73,883	11
Customer Accounts Expenses (901-904)	26,892	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	143,844	14
Total Operation and Maintenance Expenses	346,690	
Other Operating Expenses		
Depreciation Expense (403)	159,166	15
Amortization Expense (404-407)		16
Taxes (408)	148,641	17
Total Other Operating Expenses	307,807	
Total Operating Expenses	654,497	
NET OPERATING INCOME	250,651	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	18	423	1,161	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	18	423	1,161	
Metered Sales to General Customers (461)				
Residential	2,307	152,382	466,833	4
Commercial	221	39,667	93,664	5
Industrial				6
Total Metered Sales to General Customers (461)	2,528	192,049	560,497	
Private Fire Protection Service (462)	37		20,505	7
Public Fire Protection Service (463)	1		254,184	8
Other Sales to Public Authorities (464)	26	5,194	16,693	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,610	197,666	853,040	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	254,184	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	254,184	
Forfeited Discounts (470):		
Customer late payment charges	4,545	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	4,545	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
WATER TOWER LEASE REVENUE	41,379	8
Total Rents from Water Property (472)	41,379	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	5,903	10
Other (specify):		
RECONNECTIONS	281	11
Total Other Water Revenues (474)	6,184	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	634	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	2,223	3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	2,857	
PUMPING EXPENSES		
Operation Labor (620)	20,237	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	22,905	7
Operation Supplies and Expenses (623)	2,554	8
Maintenance of Pumping Plant (625)	35,603	9
Total Pumping Expenses	81,299	
WATER TREATMENT EXPENSES		
Operation Labor (630)	3,635	10
Chemicals (631)	9,111	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)	5,169	13
Total Water Treatment Expenses	17,915	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	23,716	14
Operation Supplies and Expenses (641)	1,379	15
Maintenance of Distribution Reservoirs and Standpipes (650)		16
Maintenance of Mains (651)	27,869	17
Maintenance of Services (652)	3,961	18
Maintenance of Meters (653)	5,234	19
Maintenance of Hydrants (654)	11,724	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	73,883	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	4,037	22
Accounting and Collecting Labor (902)	19,268	23
Supplies and Expenses (903)	3,587	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	26,892	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	31,945	27
Office Supplies and Expenses (921)	2,001	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	33,530	30
Property Insurance (924)	14,003	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	34,481	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	16,060	35
Transportation Expenses (933)	11,824	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	143,844	
Total Operation and Maintenance Expenses	346,690	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		139,601	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,313	2
Net property tax equivalent		137,288	
Social Security		10,287	3
PSC Remainder Assessment		1,066	4
Other (specify): NONE			5
Total tax expense		148,641	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dane				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.218592				3
County tax rate	mills		3.224333				4
Local tax rate	mills		7.739403				5
School tax rate	mills		12.860379				6
Voc. school tax rate	mills		1.527685				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.570392				10
Less: state credit	mills		1.713681				11
Net tax rate	mills		23.856711				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.739403				14
Combined School Tax Rate	mills		14.388064				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.127467				17
Total Tax Rate	mills		25.570392				18
Ratio of Local and School Tax to Total	dec.		0.865355				19
Total tax net of state credit	mills		23.856711				20
Net Local and School Tax Rate	mills		20.644525				21
Utility Plant, Jan. 1	\$	7,377,771	7,377,771				22
Materials & Supplies	\$	12,990	12,990				23
Subtotal	\$	7,390,761	7,390,761				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	7,390,761	7,390,761				26
Assessment Ratio	dec.		0.914946				27
Assessed Value	\$	6,762,147	6,762,147				28
Net Local & School Rate	mills		20.644525				29
Tax Equiv. Computed for Current Year	\$	139,601	139,601				30
Tax Equivalent per 1994 PSC Report	\$	78,428					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	139,601					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	2,038		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	210,757	22,225	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	212,795	22,225	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	125,240		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	221,560	26,414	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	10,106		20
Total Pumping Plant	356,906	26,414	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	6,061		23
Total Water Treatment Plant	6,061	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	45,250		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			2,038	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)	1,435		231,547	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	1,435	0	233,585	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			125,240	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	5,131		242,843	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			10,106	20
Total Pumping Plant	5,131	0	378,189	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			6,061	23
Total Water Treatment Plant	0	0	6,061	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			45,250	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	1,223,290		26
Transmission and Distribution Mains (343)	3,964,845	201,480	27
Fire Mains (344)	0		28
Services (345)	690,008	48,966	29
Meters (346)	244,883	10,520	30
Hydrants (348)	452,043	18,550	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	6,620,319	279,516	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	33,776	5,124	36
Transportation Equipment (392)	59,404	3,706	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	20,555		39
Laboratory Equipment (395)	1,578		40
Power Operated Equipment (396)	17,012		41
Communication Equipment (397)	37,404		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	11,961		44
Other Tangible Property (399)	0		45
Total General Plant	181,690	8,830	
Total utility plant in service directly assignable	7,377,771	336,985	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	7,377,771	336,985	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			1,223,290	26
Transmission and Distribution Mains (343)			4,166,325	27
Fire Mains (344)			0	28
Services (345)			738,974	29
Meters (346)	181		255,222	30
Hydrants (348)			470,593	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	181	0	6,899,654	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			0	35
Computer Equipment (391.1)	5,000		33,900	36
Transportation Equipment (392)			63,110	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			20,555	39
Laboratory Equipment (395)			1,578	40
Power Operated Equipment (396)			17,012	41
Communication Equipment (397)			37,404	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			11,961	44
Other Tangible Property (399)			0	45
Total General Plant	5,000	0	185,520	
Total utility plant in service directly assignable	11,747	0	7,703,009	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	11,747	0	7,703,009	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			17,760	17,760	1
February			14,764	14,764	2
March			15,265	15,265	3
April			15,290	15,290	4
May			20,071	20,071	5
June			18,958	18,958	6
July			26,239	26,239	7
August			19,208	19,208	8
September			17,359	17,359	9
October			15,954	15,954	10
November			15,487	15,487	11
December			16,946	16,946	12
Total annual pumpage	0	0	213,301	213,301	
Less: Water sold				197,666	13
Volume pumped but not sold				15,635	14
Volume sold as a percent of volume pumped				93%	15
Volume used for water production, water quality and system maintenance				5,604	16
Volume related to equipment/system malfunction				1,191	17
Non-utility volume NOT included in water sales				806	18
Total volume not sold but accounted for				7,601	19
Volume pumped but unaccounted for				8,034	20
Percent of water lost				4%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,315	23
Date of maximum: 7/16/2002					24
Cause of maximum:					25
Hot, dry day					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				325	26
Date of minimum: 5/17/2002					27
Total KWH used for pumping for the year				302,168	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
5412 LONG STREET	Well #1	554	10	576,000	Yes	1
5401 BREMER ROAD	Well #2	500	12	0	No	2
5001 NORTH AUTUMN	Well #3	700	18	1,440,000	Yes	3
5703 BIRD SONG COURT	Well #4	800	20	1,440,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #1	WELL #2	WELL #3	1
Location	5412 LONG STREET	5401 BREMER ROAD	5001 N. AUTUMN	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	AMERICAN TURBINE	5
Year Installed	1971	1958	1996	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	450	1,000	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	US ELECTRIC MOTORS	US ELECTRIC MOTOR	9
Year Installed	1971	1958	1996	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	40	30	125	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #4			14
Location	5703 BIRD SONG COURT			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	JOHNSON			18
Year Installed	1990			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,000			21
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC			22
Year Installed	1990			23
Type	ELECTRIC			24
Horsepower	100			25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1	#2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2 3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	4 5
Year constructed	1975	2000	6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	7 8
Elevation difference in feet (See Headnote 3.)	99	121	9 10
Total capacity in gallons (actual)	500,000	750,000	11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		13 14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		15 16 17
Filters, type (gravity, pressure, other, none)	NONE		18 19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.4000		20 21 22
Is a corrosion control chemical used (yes, no)?	N		23 24
Is water fluoridated (yes, no)?	Y		25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.000	400	0	0	0	400	1
M	D	2.000	1,016	0	0	0	1,016	2
M	D	6.000	73,940	161	0	0	74,101	3
M	D	8.000	66,700	2,633	0	0	69,333	4
M	D	10.000	33,862	0	0	0	33,862	5
M	D	12.000	12,898	2,639	0	0	15,537	6
Total Within Municipality			188,816	5,433	0	0	194,249	
Total Utility			188,816	5,433	0	0	194,249	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,565	0	0	0	1,565		1
M	1.000	589	37	0	0	626		2
M	1.250	4	0	0	0	4		3
M	1.500	43	0	0	0	43		4
M	2.000	39	11	0	0	50		5
M	3.000	3	0	0	0	3		6
M	4.000	1	0	0	0	1		7
M	6.000	10	0	0	0	10		8
M	8.000	15	0	0	0	15		9
Total Utility		2,269	48	0	0	2,317	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,532	122	9	0	2,645	63	1
1.000	44	0	0	0	44	4	2
1.500	46	0	5	0	41	6	3
2.000	18	0	0	0	18	1	4
3.000	7	0	0	0	7	2	5
4.000	1	0	0	0	1	0	6
Total:	2,648	122	14	0	2,756	76	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,307	155	0	12	0	171	2,645	1
1.000	0	30	0	4	0	10	44	2
1.500	0	27	0	4	0	10	41	3
2.000	0	8	0	5	0	5	18	4
3.000	0	1	0	2	0	4	7	5
4.000	0	0	0	1	0	0	1	6
Total:	2,307	221	0	28	0	200	2,756	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	397	19			416	2
Total Fire Hydrants	397	19	0	0	416	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	467
Number of distribution system valves end of year:	725
Number of distribution valves operated during year:	355

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 625 - Additional expenses relating to repairs of well #4 occurred in 2002.

Account 640 - Flushing hydrants and valve work was completed in 2002 by the utility water crew rather than summer part-time help. The labor rate for the crew is about double of the seasonal workers.

Account 651 - Maintenance expense increased in 2002 due to an increased number of main breaks.

Account 652 - No unusual activity noted in this account in 2002. The utility simply performed less maintenance in 2002.

Account 920 - During 2001 there was no public works director until November 2001. 50% of the salary and benefits of the department of public works are expensed to the utility.

Account 926 - Same explanation as Account 920.

Water Mains (Page W-15)

Water main additions were financed through developer contributions and utility funds.

Water Services (Page W-16)

Services additions were financed through developer contributions.

Hydrants and Distribution System Valves (Page W-18)

Hydrants additions were financed through developer contributions.
